Central American NEWSLETTER

Newsletter of the Central American Group of the Spanish Main Society.

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EDITORIAL

First, let me remind readers that this is the last issue of 1991, and that your subscription for the coming year is due shortly. I am pleased to be able to tell you that Colin Eddleston has agreed to be the group treasurer, and he can be contacted at 19 Sion Hill, BATH BA1 2UJ (0225 315608). I must stress the importance of renewing promptly, because of the cost in both time and money of sending renewals. A renewal notice is enclosed with this issue.

Private Treaty List No.3 is enclosed with this issue. If you would like to obtain any of these lots, I must stress a prompt reply is essential.

Now to the really important matter. This issue commences a listing of known revenue stamps, being based primarily on the collection of Kilian Nathan. This is not a definitive list - far from it - it is a discussion document. I want to know what you think about the way I have listed them, the purpose of the stamps, the dates, the listing of the values, the colours of the stamps, in fact anything at all upon which you would care to comment. I hope to pull all your views together with the known facts and produce a useful listing of these issues for the future benefit of us all. Hopefully this will appear as a supplement to this journal and form a basis for future collectors to work from. I need your help.

It will be obvious to you readers that this issue is a little biased towards Nicaragua. For many of us that is perfect, but for a balanced publication it would be nice to see other Republics represented more fully. If you have any material for publication in the pipeline, I would be pleased to receive it before the end of October.

mpb

SPANISH MAIN Annual subscription £6 (Europe), US$16 (elsewhere). The subscription includes four copies of Mainsheet, and also private treaty lists and auction catalogues.

Secretary: Brian Moorhouse, PO Box 105, PETERBOROUGH PE3 8TQ.

The society also runs two specialised groups, the Central American and the Chile groups. The subscription to each group is £5 (Europe) US$12 (elsewhere). The subscription includes four copies of the respective Newsletter.

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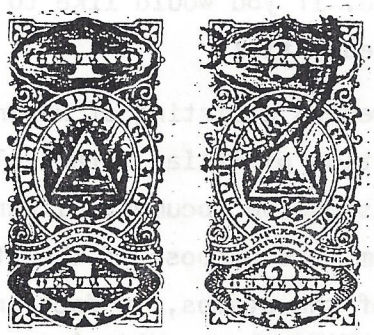
THE REVENUE STAMPS OF NICARAGUA by MICHAEL P BIRKS

The revenue stamps of Nicaragua were first listed by A Forbin in "Catalogue des Timbres Fiscaux" the third edition appearing in 1915, and which was reprinted in 1980, although hopelessly out of date. Using this dated listing and a set of photocopies kindly supplied by Kilian Nathan, we attempt a tentative listing of these issues. It is my hope that, for this listing to be of value, readers will report any errors, omissions or discrepancies of comment on the stamp descriptions used, so that as complete as possible a listing may be produced in the future.

The recent sale of the ABNCo archive will enable these issues to be fully listed and illustrated in the appropriate place.

Part 1: Special purpose revenue stamps.

(a) Education Tax



1889. Engraved and printed by Waterlows.
Design 21 x 41½mm. Perf 13½.

E1 1c dark blue
E2 2c orange - orange yellow
E3 5c brown - dark brown
E4 10c green - emerald green
E5 10c dark brown
E6 50c brown violet
E7 1p lake

Coloured proofs known are 1c vermilion, 2c green, 5c lake, 10c brown, 50c blue and 1p orange.

Imperforate examples were included in the Waterlow Salesmen's sample books. Known are 1c black, 2c green, 2c black, 10c black and 50c lake.

1890. Lithographed in Nicaragua. Brownish paper.
Design 32 x 23½mm. Ragged perforations.

E8 12c black
E9 15c carmine

1900. Lithographed in Nicaragua. Yellowish paper.
Design 29 x 34½mm. Perf 12.

E10 1c black

(b) Road Tax

1901. Postal issue of 1900 (SG 137-8; Scott 121-2) surcharged "Impuesto de/Caminos/Vale $5) in black.

R1 3p on 1c plum
R2 5p on 2c vermilion
R3 10p on 2c vermilion
R4 25p on 2c vermilion
R5 50p on 2c vermilion

Date? 2nd class railway ticket surcharged as R1 in yellow.

R6 3p on 2nd

(Unsurcharged stamp illustrated)

c) Cattle Slaughter Tax

1901? Postal issue of 1900 (SG 145; Scott 129) overprinted "DESTACE" in black.

C1 20c brown

Date? Telegraph issue of 1900 (Yvert 74), overprinted in black as C1, reading up.

C2 2p rose
a overprint reading down

(Unoverprinted stamp illustrated)

basic stamp

as below

Date? Official issue of 1900 (SG 0152 & 0154; Scott 0144 & 0146) overprinted in black as C1, reading up.

C3 10c purple
a overprint reading down
C4 50c lake
a overprint reading down

Date? Official issue of 1900 (SG 0152 - 4; Scott 0144 - 6) overprinted "Destace" in blue, reading up.

C5 10c purple
a overprint reading down
C6 20c bistre brown
a overprint reading down
C7 50c lake
a overprint reading down

Date? Postal issue of 1900 (SG 143; Scott 127) overprinted "Destace" in black, reading up.

C8 10c purple
a overprint reading down

Date? Telegraph issue of 1900 (Yvert 72 & 74) overprinted "Destace" in blue reading up.

C9 50c lake
a overprint reading down
C10 2p rose
a overprint reading down

Date? Telegraph issue of 1900 (Yvert 74) overprinted "Destace/Vale 10c" in blue reading up.

C11 10c on 2p rose

1908. Engraved and printed by Waterlow & Sons, London. Perf 12. Design 24 x 32mm.

C12 5c orange and black
C13 10c blue and black
C14 20c lake and black
C15 50c green and black
C16 1p bistre and black
C17 2p grey and black

Imperforate colour proofs are known in issued colours. Proofs are also known without black value denominations.

Date? As C17, but inscribed "DEP. DE ZELAYA" in lieu of "DE GANADO" for use in the Atlantic Coast provinces.

C18 2p grey and black.

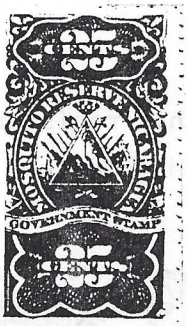
1909-11. C15 additionally overprinted "B/ Dpto Zelaya" in black, for use in the Atlantic Coast provinces.

C19 50c lake

(d) Customs duties.

1892. For use in the Atlantic Coast provinces, but primarily in Bluefields. Blue paper. Design 34½mm in diameter.

D1 5c black
a on white paper
D2 10c black
D3 50c black
D4 $1 black



1894? Engraved and printed by the Hamilton Bank Note Engraving and Printing Co., New York, in sheets of 10 (5 x 2). Unissued. Perf 12. Design 21½ x 40mm.

C5 5c vermilion
C6 10c violet
C7 25c blue

c1913. Lithographed. No gum. Perf 12. Design 21 x 24mm

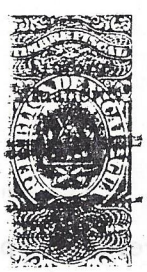
C8 10c blue
a diagonally bisected for 5c usage

Date? Lithographed. No gum. Perf 11½. Design 21 x 24½mm.

C9 10c blue
C10 10c violet blue

c1913. General revenue stamp of the 1908-11 issue, surcharged "Timbre/aduanero/10 cts. de/ Cordoba/1913", horizontally in red.

C11 10c on 2p deep blue and black



Date? General revenue stamps of the 1908-11 issue, surcharged "Timbre/aduaneros/10 cts./ de Cordoba", horizontally in red.

C12 10c on 2p deep blue and black
C13 10c on 10p grey black and black

The surcharge blocks used for C11 and C12/13 are distinctive in each surcharge, and all stamps may be plated

c1930. Engraved and prined by the American Bank Note Company. Perf 12. Design 20½ x 23½mm

C14 10c bluish grey
C15 10c slate-grey violet
C16 10c orange

to be continued

DOMINICAN REPUBLIC: AN UNLISTED POSTAL STATIONERY SURCHARGE

by J A van RIJN

In an auction lot that I acquired recently, I came across this registered envelope from the Dominican Republic that I cannot trace in the Higgins and Gage postal stationery catalogue.

The surcharge is only mentioned in Yvert and only on the 1891 issue (Yvert 69-77a), all other major catalogues (Scott, Michel and SG) do not mention this issue at all. In my many years of collecting I have come across only one example of this issue (No. 77a) and always assumed it to be a fake. In Michel a footnote states that in 1891 UPU overprinted stamps were produced but never put into circulation.

This registered envelope however sheds a different light on the matter but again is unlisted in Higgins and Gage. Originally H & G 5c before surcharging, the envelope is cancelled "OFCN^{A} PRINCIPAL/DE CORREOS/ABR 10 1891/Santa Domingo" in violet, and has a French receiving mark of 4 May 1891.

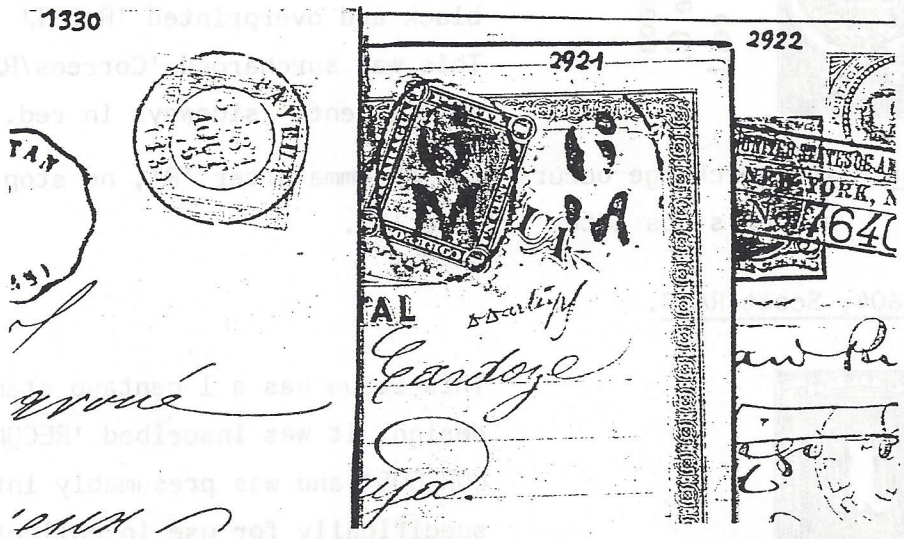
Readers are invited to comment on this item.

CANAL ZONE: AN UNUSUAL DISCOVERY James B Helme of Nashville writes "The overprinting was done with a vertical plate of fifty cliches, on one side of the sheet and then on the other. Consequently a constant variety on position 53 (say) would also appear on position 58. Horizontal shifts of these two vertical plates resulted in various combinations of PANAMA's depending upon the direction and degree of the shift. The example here would be a shift to the right so that PANAMA from the adjacent stamp is registered at the left edge of this example."

WHAT RATE IS BEING PAID ON THIS NICARAGUAN POSTAL CARD?

by MICHAEL SCHREIBER

The illustration below shows part of an American Bank Note Company 2 centavo Nicaraguan postal card, either the 1878 single card or half of the 2c + 2c message-reply card. The illustration is from a photocopy of an item in a French dealer's retail list from Spring 1988. The price list shows the item in colour, but only the third right of the card is shown.



NICARAGUA

✉ 2921 Nº 3, 1 c. bistre, s/carte, TB, RRR ..... Ph. c. 15 000

Seemingly tied to the card is a Nicaraguan 1c brown stamp issued in 1871 (SG 3, Scott 3). The stamp and the card each have strikes of what looks like the Managua upright oval cancellation with a 6 over a capital M. There is a stop after the 6 on the stamp and what looks like a stop after the M on the card. An expert's signature is on the card under the stamp, although I do not recognise the name.

Even though the address is only partially visible, collectors who have seen a good deal of Nicaraguan covers and cards from the 19th century will recognise the addressee as Moises (Moices, Moise) Cardoze of Masaya.

The French dealer described the item in French as Yvert No. 3, 1c bistre on card, very fine, RRR, and priced it at FF15,000, about $2,400 or £1,500. I do not know if it sold.

Can somebody identify what rate is being paid by this combination and the period of the rate?

(The signature is that of D Darteyre,, a French dealer, who expertised many Latin American items. He wrote a book on C19th U.S. cancellations and is known to have forged some of them. Did he perhaps forge some Latin American cancellations too? - Ed)

NICARAGUA: THE 'R DE C' STAMPS by D N KILNER

(Continued from the previous issue)

15. 1928: SG590, Scott RA36.

Correos
R. de C.
Vale 1 cent.

The authorities again reverted to a 5 centavos blue fiscal stamp inscribed 'TIMBRE TELEGRAFICO' with the value in black and overprinted 'R.de T.' in black. This was surcharged 'Correos/R.de C./ Vale 1 cent.' sideways in red.

Varieties: The surcharge occurs with a comma after 'R', no stop after 'R' and no stops after 'R' and 'C'.

16. 1928: SG604, Scott RA37.

This issue was a 1 centavo stamp in a new design. It was inscribed 'RECONSTRUCCION CORREOS' and was presumably intended specifically for use in collecting the tax. The colour was plum.

In 1928 the definitive set was issued in the same designs as the 1922 issue, but in different colours.

17. 1929: SG605, Scott RA39.

The new 1 centavo definitive, now in orange, (SG592, Scott484) overprinted 'R.de C.' in blue. The stamp can be found additionally overprinted '1929', but this is considered to be fraudulent.

18. 1929: SG613, Scott RA38.

Correos 1929
R. de C.
C$ 0.01

Probably owing to a lack of 1 centavo stamps, the authorities again turned to the 5 centavos telegraph stamp, this time surcharging it 'Correos 1929/R.de C./¢S 0.01' sideways in three lines in red.

Errors: a) Surcharge inverted.
b) Surcharge double.
c) Surcharge double, one inverted.

Examples are known in yellow (also double), green, black and blue. These were probably trial printings.

Varieties: The surcharge occurs with a stop after 'de' of 'R.de C.', and a comma after 'R'.

19. 1929: SG628, RA40.

R. de C.

The 1 centavo definitive, now in blackish-green, was overprinted 'R.de C.' in red.

Errors: Overprint double.

The overprint exists inverted and in black instead of red.

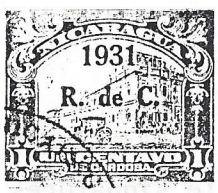
On 15 September 1930, the opening of the new General Post office was celebrated with the issue of a set of eleven stamps, but on 3 March 1931, this new building was destroyed by an earthquake, together with a large portion of the city. The bulk of the country's supply of postage stamps and postal matter was again lost together with records.

On 1 January 1932 a set of thirteen postage stamps and five air mail stamps, all in the same design were issued. These were on sale for one day only and all proceeds went to a new fund for the rebuilding of the General Post Office. All proceeds of the sale of further obligatory tax stamps issued after 1 January 1932 went towards this new fund.

20. 1930: SG647, Scott RA41.

A similar design to the 1928 issue (SG604, Scott RA37) but inscribed 'RECONSTRUCCION COMMUNICACIONES' and the colour changed to carmine (the colours of the definitive issue were also changed).

21. 1931: SG665, Scott RA44.



1931

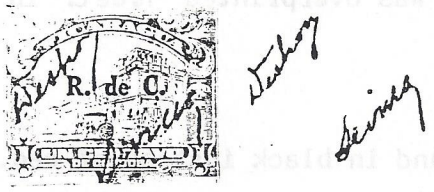
The 1929 tax stamp (SG605, Scott RA29) was further overprinted '1931'.

Errors: a) 1931 double.

b) 1931 double, one inverted.

In 1933 large quantities of postal issues were stolen, and to invalidate the stolen stock the Postmaster General ordered postmasters to initial in manuscript or by means of a facsimile handstamp, all stamps before selling them to the public, until such time as the post office was able to supply its own validated stamps. These appeared shortly after with the facsimile signatures of Deshon, the Minister of Transport, and Sevilla, the Postmaster General. From 29 October 1933, all postage stamps without the control signature were invalid.

22. 20 October 1933: SG790.



The 1929 tax stamp (SG605, Scott RA29) further overprinted with the facsimile signatures of Deshon and Sevilla.

23. November 1933: SG813, Scott RA42.

The 1930 1 centavo tax stamp (SG647, Scott RA41) was issued in orange and overprinted with the facsimile signatures in blue to validate them.

24. 1935: SG818, Scott RA45.

The 1 centavo orange tax stamp (SG813, Scott RA42) but without the facsimile signatures was overprinted 'Resello 1935' vertically up or down in black.

Errors: a) Overprint double.
b) Overprint double, one inverted.

25. 1935: SG835, RA47.

The 1929 tax stamp overprinted 'R.de C.' in blue (SG605, Scott RA39) was further overprinted with a boxed 'Resello 1935' Type 1, in red, downwards. I cannot illustrate this issue as I have yet to see a copy of this stamp.

26. 1935: SG836, RA48.

The 1933 tax stamp (SG813, Scott RA42), without the facsimile signatures was overprinted with a boxed 'Resello 1935' (Type 1) vertically downwards in red.

27. 1935: SG837, RA49.

The 1 centavo orange tax stamp (SG813, Scott RA42), was further overprinted with the type 1 boxed 'Resello 1935' first in red, and then in blue, vertically downwards.

Errors: The 'Resello 1935' in black occurs double on both the red and the blue overprints.

28. 1935: SG868, RA50.

The 1 centavo orange tax stamp (SG813, Scott RA42), without facsimile signatures was overprinted with boxed 'Resello 1935' RESELLO-1935 (Type 2) vertically up or down in carmine.

29. 1936: SG874, RA51.

The 1 centavo orange tax stamp overprinted 'Resello 1935' and without facsimile signatures, was further overprinted '1936' vertically up or down in red.

30. 1936: SG875, RA52.

1936

The 1 centavo orange definitive stamp overprinted 'R.de C. and with facsimile signatures (SG790) was further over printed '1936'.

31. 1936: SG910, RA53.

1936
R. de C.
Vale
Un Centavo

The authorities again reverted to fiscal stamps inscribed 'TIMBRE TELEGRAFICO'. Already surcharged 'RECONSTRUCCION/ 5 CENTAVOS DE CORDOBA/COMUNICACIONES' in black, they were further surcharged '1936/R.de C. /Vale/Un Centavo' in four lines, sideways in red.

Varieties: 'Cenavo' for 'Centavo' and 'Centavos' for 'Centavo'.

32. 1936: SG911, RA54.

Vale un centavo
R. de C

1936

The previous issue (SG910) was also surcharged 'Vale un centavo/R.de C./ 1936' in three lines horizontally in red instead of the four line sideways surcharge.

Errors: a) Surcharge double.
b) Surcharge double, one inverted.

33. 1 January 1937: SG925, RA43.

The last obligatory tax stamp consisted of the 1930 stamp inscribed 'RECONSTRUCCION COMUNICACIONES' but with the colour changed to green.

Looking at the various fiscal stamps that were overprinted or surcharged, one sees that in 1928 a 5 centavos blue stamp overprinted 'R.de T.' (presumably 'Reconstruccion de Telegrafico') and in 1936 a green stamp already surcharged 'RECONSTRUCCION/5 CENTAVOS DE CORDOBA/COMUNICACIONES' were further surcharged for postal use. This would suggest that a 5 centavos obligatory tax was levied where fiscal stamps were used, possibly in Government Departments, but at the time of writing I have no information to support this theory.

to be continued

COSTA RICA: AN UNKNOWN LABEL Hector R Mena writes "The 'unknown' Costa Rica label shown on page 143, is a revenue stamp for some kind of sport activities. According to the Saenz Revenue Stamp Catalogue those stamps have been issued since 1940. Initially as overprints on regular revenue stamps with values of 1 to 5 colones. The illustrated stamp is the first one specifically printed for that revenue. In 1951 it was printed by the American Bank Note Co., the 1 colone in green and the 5 colones in strawberry, and later in 1954 by Waterlow & Sons Ltd in the same denominations and colours. It was quite a common tax since I remember seeing it in passports and many other documents."